

(b). No additional license tax under this subsection shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this subsection.

No tax on employee where employer has paid tax.

(c). No dealer shall be issued dealer's tags until the license tax levied under this subsection has been paid.

No dealer's tags issued till tax is paid.

(d). Premises on which used cars are stored or sold when owned or operated by a licensed new-car dealer under the same name shall not be deemed as a separate place of business when conducted within the corporate limits of any city or town in which such new-car business is conducted.

Used car lots of dealers paying tax not deemed separate place of business.

(e). Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as twenty dollars (\$20.00).

Subdivisions may tax.

#### SEC. 154. *Emigrant and employment agents.*

Emigrant and employment agencies.

(a). Every person, firm, or corporation, either as agent or principal, engaged in soliciting, hiring, and/or contracting with laborers, male or female, in this State for employment out of the State shall apply for and obtain from the Commissioner of Revenue a State license for each County for the privilege of engaging in such business, and shall pay for such license a tax of five hundred dollars (\$500.00) for each county in which such business is carried on.

Defined.

(b). Every person, firm, or corporation who or which engages in the business of securing employment for a person or persons and charging therefor a fee, commission, or other compensation shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State and shall pay for such license the following annual tax for each location in which such business is carried on:

Tax of \$500 per county on emigrant agencies.

Employment agency defined.

In unincorporated communities and in cities and towns of less than 2,500 population .....	\$100.00
In cities or towns of 2,500 and less than 5,000 population .....	200.00
In cities or towns of 5,000 and less than 10,000 population .....	300.00
In cities or towns of 10,000 or more population .....	500.00

Tax graduated according to population.

*Provided*, that this section shall not apply to any employment agency operated by the Federal Government, the State, any county or municipality, or whose sole business is procuring employees for work in the production and harvesting of farm crops within the State.

Government agencies excepted.

(c). Any person, firm, or corporation violating the provisions of this section shall be guilty of a misdemeanor and

Violation made misdemeanor.